

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF THE

IRISH LAND COMMISSION,

ON ACCOUNT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1888,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1888.

C O N T E N T S.

	PAGE
Report of the Comptroller and Auditor General - - - - -	3
I. Account for the Year ended 31st March 1888 - - - - -	10
II. Sales of Property - - - - -	14
III. Collection Accounts:—	
No. 1. Loan and Mortgage Accounts (Capital) - - - - -	15
No. 2. Tithe Redemption, Rents, Interest, &c. (Income) - - - - -	16
IV. Capital Liabilities in respect of Advances, &c. - - - - -	16
V. Relief of Distress (Ireland).—Account of Advances made to the Commissioners of Public Works (Ireland), &c. - - - - -	16
VI. Arrears of Rent (Ireland) Act, 1882:—	
No. 1. Account of Moneys borrowed from the National Debt Commissioners - - - - -	17
No. 2. Account of Moneys advanced under Section 16 - - - - -	17
Period from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1888.	
VII. Account - - - - -	18
VIII. Sales of Property - - - - -	20

(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

Ordered, by The House of Commons, to be Printed,
6 March 1889.

LONDON:

PRINTED BY HENRY HANSARD AND SON;

AND

Published by EYRE and SPOTTISWOODE, East Harding-street, London E.C.4,
and 32, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGKIN, FISHER, and CO., 104, Grafton-street, Dublin.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the IRISH CHURCH TEMPORALITIES ACCOUNT, for the Period from 1st April 1887 to 31st March 1888, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

1. THE balance in the hands of Land Commissioners in respect of the Irish Church Temporalities has been further reduced during the year. On 31st March 1888 the unappropriated Cash Balance amounted to 141,913 l. 6 s. 2 d., and the Stock Balance to 37,845 l. 6 s. 8 d. New Three per Cents, and 4,000 l. Bank of Ireland Stock.

Balance on 31st March 1888.

This balance is further subject to certain reductions should the arrears of rent-charges created under Section 39 of the Land Law (Ireland) Act, 1881, be paid over, as noticed in my Report on the Advance Account of the Land Commissioners.

2. The amount due to the Commissioners for the Reduction of the National Debt, in respect of advances for the general purposes of the Irish Church Acts, has been reduced during the year by the sum of 345,000 l. 18 s. 5 d. (principal and interest).

Repayment of loan to National Debt Commissioners.

The discharge of this liability, as originally fixed, was to be by means of an annual payment of 295,704 l. extending over 25 years; each payment including a proportionate amount of principal, which latter, in the year ended 31st March 1888, was represented by the sum of 154,358 l.

With the consent of the Treasury, a further sum of 50,326 l. 18 s. 5 d. was during the year paid over to the Commissioners for the Reduction of the National Debt, of which sum 50,000 l. was in repayment of capital. The correspondence on this subject will be found annexed to this Report.

(A.) (B.)

3. A comparison between the figures given in the present Account and the ordinary income of the Irish Land Commissioners, as shown in their Annual Report (C. 5586—1888, page 8), showed certain divergences, of which the Commissioners' explanation is annexed. The receipts on account of rentals, as shown in the audited accounts, include certain sums received in redemption of annual charges, and the subsequent year's receipts will, therefore, be proportionately reduced.

(C.) (D.)

4. During the period of this Account the Commissioners have remitted or written off arrears amounting to 8,226 l. 14 s. 1 d., made up as follows:—

	£.	s.	d.
Tithe Rent-charges - - - - -	844	17	11
Renewable Leaseholds - - - - -	10	-	-
Mortgage Account, Interest - - - - -	702	17	2
„ „ Fixed Half-yearly Instalments - - - - -	6,668	19	-
£.	8,226	14	1

5. The Account further shows that certain perpetuity rents have been reduced, and in other cases apportioned, under the provisions of the 3 & 4 Will. 4, c. 37. On calling for the certificate, which the Act directs shall be executed in these cases, I was informed that the preparation of the reduction certificates had been held over, pending the decision of a question raised regarding the basis of calculation adopted. In the cases of apportionment I was informed that in one the certificate had been executed, and could be submitted for inspection, and in the others that, in consequence of further sales to intending purchasers under the Land Act, the certificates had not been prepared.

Reduction and apportionment of perpetuity rents.

6. According to the terms of Section 25 of the Land Law (Ireland) Act, 1887, which came into force on 27th August 1887, the Land Commissioners were empowered to reduce the rate of interest on certain mortgages from 4 to 3½ per cent. per annum, but the Commissioners held that the instalments payable on 1st November 1887 should be made at the unreduced rate. The Treasury, having been referred to for an expression of its views, stated, in reply, that the interpretation of the Land Commissioners was not in accordance with the intentions of the Government, nor consistent with wise policy, although legally the higher rate was doubtless payable.

Reduction of interest on mortgages under Section 25, Land Law (Ireland) Act, 1887.

It was therefore decided that the payments made in respect of instalments due on 1st November should be accepted at the reduced rate, but should be regarded as "on account" in the event of Parliament not approving of the retrospective action of the Bill to which the Treasury had assented. A clause was inserted in the Act 51 & 52 Vict. c. 39, by which this proceeding was subsequently legalised.

The correspondence which has taken place, and the Treasury Minute referred to, will be found annexed to this Report.

(E.) to (H.)

Arrears on collection rentals.

7. The arrears on the collection rentals are again in excess of the previous year, as will be seen by comparison:—

	£.	s.	d.
In the year 1886-87 - - - - -	251,889	8	10
In the present year - - - - -	305,812	4	8
Increase for the Year 1887-88 - £.	53,922	15	10

Of the various items of which this total is made up the arrears under the head of Tithe Rent-charge show the largest increase.

In my Report on the 1884-85 Account I called attention, in some detail, to the amount and growth of these arrears, a portion of which were attributable to the delay caused by the necessary investigation as to the identity of the lands chargeable with tithe rent-charge. The value and object of this investigation were that it would, when completed, enable the Land Commissioners to take proceedings against defaulters for the recovery of arrears due in cases which were unaffected by the decision of the House of Lords, given in November 1884, that if twelve years had elapsed without a claim for tithe rent-charge being established, the claim could not be legally enforced, and the rent-charge would be extinguished.

On inquiring from the Land Commissioners what progress had been made with this investigation, I was furnished with a return of the benefices in which the lands subject to tithe rent-charge had been identified.

It appears, from this return, that the inquiry has only been completed over a small portion of the large area from which tithe rents have to be collected. With reference to the decision above adverted to, it would seem important that in every case in which the investigation has supplied materials to support the claims of the Land Commissioners measures should not be delayed to enforce recovery of the arrears. The total amount of arrears in the districts investigated exceeded 8,000 £. on 31st March 1888.

8. In continuation of my remarks on the subject of unexecuted mortgages in former Reports, I have to state that, of these deeds, the following numbers remain outstanding:—

Sale of Perpetuities, 1871 to 1878 - - - - -	7
Renewable Leaseholds, 1877 and 1878 - - - - -	2
Yearly and other Tenures, for the years 1871 to 1881-82 - - - - -	22
	<hr/> 31

I was informed by the Solicitor to the Church Property Department that in the majority of these cases it is improbable that the deeds will be ever executed, every method having been tried, but in vain, to induce the purchasers to complete their mortgages.

C. L. Ryan,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
6 February 1889.

CORRESPONDENCE, &c., referred to in the foregoing REPORT.

(No. 1296.)

(A.)

Sir,

Exchequer and Audit Department,
1 November 1888.

THE Comptroller and Auditor General has had under consideration the report of his officers to whom the local examination of the books and accounts of the Land Commission (Ireland) at Dublin was entrusted. From this report it would appear that certain returns and explanatory statements are still necessary, in order to enable the Comptroller and Auditor General to report to Parliament satisfactorily on the accounts of the Land Commission for the year 1887-88; and I am therefore to request that you will furnish him with further information on the following points:—

1. Lands chargeable with Tithe Rent-charge. In view of the recent decision of the House of Lords, with regard to the enforcement of charges more than 12 years in arrears, I am to inquire how far the work of these "Investigators" has been carried, and to request that a return of the chargeable lands legally identified may be made, together with a list of those charges still in arrear of payment (with the dates) respecting which no official investigation has as yet been reported.

2. Repayments

2 Repayments to the National Debt Commissioners. In the year 1887-88 it would appear that, in addition to the regular annuity of 255,704 l., repayable for 35 years, in respect of advances for the general purposes of the Irish Church Act, a further sum of 50,000 l. (together with 326 l. 18 s. 5 d. interest on the same) was paid over to the National Debt Commissioners on 8th of March last. I am to request that the correspondence with the Treasury, which resulted in an apparent revision of the terms of the repayment of the advances to the Irish Church Temporalities Commissioners, may be transmitted, for the information of the Comptroller and Auditor General.

Denis Godley, Esq., C.B.,
Land Commission, Dublin.

I have, &c.
(signed) D. Blight-Lochfort.

(B.)

(No. 1960.)

With reference to the second paragraph of Mr. Lochfort's letter of the 1st instant, I am directed by the Irish Land Commissioners to transmit herewith a copy of the correspondence in question.

Irish Land Commission, 7 November 1888.

The Comptroller and Auditor General,
Sovereign House, London, W.C.

I am, &c.
(signed) W. W. Glynn.

(B. 1) to (B. 4)

(B. L.)

My Lords,

Irish Land Commission, 30 November 1887.

I AM directed by the Irish Land Commissioners to transmit herewith a copy of a letter received from the National Debt Commissioners respecting the redemption of the first of the bonds issued by this Commission, to secure advances under the provisions of the Arrears of Rent (Ireland) Act, 1882, which bond will become due on the 7th proximo.

Nineteen bonds, each for 50,000 l., repayable in five years from their respective dates, were issued under this Act from December 1882 to April 1884.

The 50,000 l. falling due on the 7th proximo could, if it were thought advisable, be paid on that date, but, having regard to the priority of the loan of 1,371,500 l. borrowed under the Relief of Distress Acts of 1880, the Land Commissioners would wish to learn the desire of your Lordships in the matter.

If the surplus remaining in the hands of the Commissioners at the close of each half-year is to be devoted to the discharge of the debt of 1,371,500 l. before mentioned, the Commissioners suggest that the Arrears of Rent Act bonds should be renewed for another term of five years, as contemplated at the time of their issue.

If your Lordships concur in this view, the Land Commissioners request that you will have the goodness to cause a communication to that effect to be addressed to the Commissioners for the Redemption of the National Debt, to whom a copy of this letter has been sent.

I am to add that the debt due to the National Debt Commissioners for money borrowed for the immediate purposes of the Irish Church Act, 1869, has been reduced to 4,002,216 l., which is being paid off by means of the annuity of 255,704 l. created in the year 1880.

The Lords Commissioners of
Her Majesty's Treasury.

I have, &c.
(signed) W. W. Glynn.

(No. 476.)

(B. 2.)

My Lords and Gentlemen,

Treasury Chambers, 25 January 1888.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that they have had under consideration Mr. Glynn's letter of the 30th November, wherein you remind them that the first of the bonds for the redemption of advances under the Arrears of Rent Act (1882) would fall due on the 11th December.

You suggest that the "arrears" bonds should be renewed as they fall due, in order to allow the prior debt incurred under the Relief of Distress Acts of 1880, and amounting to 1,371,500 l., to retain its priority, and be first discharged.

My Lords would, however, recall to your recollection that the Relief of Distress Loan is not the first loan for which the Irish Church Fund is liable. The first and most important charge on the Church Fund is that of the loan incurred to enable the Church Commissioners to discharge the claims of the Church itself. It was provided that the whole of the surplus arising on the Fund should be devoted to the discharge of that debt, and it was contemplated, at the time of the passing of the Irish Church Act, that Parliament would only dispose of the surplus as soon as the Church Debt was paid off. Parliament, however, after a time began to impose charges upon the eventual surplus, without waiting for the liquidation of the very large debt incurred in winding up the financial relations of the Irish Church with the State.

It appeared at one time but too probable that these new charges might consume the whole of the margin or sinking fund, by which the Irish Church Act proposed to liquidate the Church Debt, and my Lords thought it necessary, in consequence, to make a certain provision for the liquidation of that debt by converting it into a terminable annuity.

It was not, however, their intention thereby to alter the priority of the Church Debt, or to provide sinking funds for subsequent debts, while the Church loans, to which it may be said the Fund owed its existence, and which therefore hold a position quite distinct from other loans made subsequently, remained unliquidated.

You are aware that the surplus of the Church Fund has hitherto been applied to payment of that part of the Church Debt which was not converted into a terminable annuity. My Lords would propose to follow the same policy now and in future, and to devote any surplus arising half-yearly upon the Church Fund to further diminution of the Church Debt, although provision is made for that debt to a certain extent by the terminable annuity above mentioned.

This measure, by providing for the repayment in each year of a larger amount of principal due upon the Church Fund, would make the terminable annuity, which would remain unaltered, year by year more effective, and would secure the earlier liquidation of the Church Debt in proportion as the surplus at your disposal is in each year greater or less.

A very simple calculation by the surveyor of the National Debt will adjust year by year the account of the Church Debt, and will be submitted to you for your approval.

I am to express my Lords' hope that they will have your concurrence in this, upon which, as involving a principle of correct financial procedure, they lay much stress.

They will ask you, if you concur to communicate with the National Debt Commissioners as to the amounts to be paid over.

My Lords are aware that, under present arrangements, certain small loans charged on the Church surplus are in course of liquidation; but those arrangements need not, in their opinion, be disturbed, as the sums involved are of small amount.

The Irish Land Commissioners

I have, &c.
(signed) R. E. Welby.

(2631)

(B. 3.)

My Lords,

I am directed by the Irish Land Commission to acknowledge the receipt of Sir R. Welby's letter, No. 829, of the 25th ultimo.

The Commissioners entirely concur with your Lordships in the propriety of applying whatever annual surplus may exist from time to time towards the discharge of the debt of 3,924,408 l. existing under the Church Act.

There appear to the Commissioners to be two methods by which the annual surplus can be so dealt with: first, by applying it to the redemption of an equivalent amount of the Church annuity of 225,704 l., thereby reducing the future annual payment on that account, without disturbing the period fixed for its termination in the year 1936; or, secondly, by applying the amount so as to shorten the term of the terminable annuity, and thereby secure the earlier liquidation of the Church Debt, an adjustment being made year by year, ascertaining the amount of Church Debt remaining due after each payment; this course being that which the Commissioners understand your Lordships to suggest.

The Commissioners would prefer the former as a simpler procedure, but will defer to the opinion of your Lordships if you and the National Debt Commissioners are of opinion that the latter course is preferable.

The Land Commissioners would invite your Lordships' attention to the three schedules which they have caused to be prepared by their accountants. The first shows the receipts of the Commissioners for the last three financial years from the respective sources set forth, the average amount being 605,879 l.

The falling off of legitimate income is very various, no less a sum than 73,368 l. being capital received in respect of property sold, or in respect of the redemption of terminable annuities. Apart from so much of the item of 293,937 l. as consists of capital, the Commissioners think the capital derived from sales and redemptions (amounting in 1886-87, by the schedule enclosed, to 73,368 l.) should be appropriated to the Church Debt. It forms a part of the corpus of the security held by the State primarily liable to that charge. And the Commissioners think this course the proper one, even though the result be to establish a deficit of income as regards the other annual charges imposed by Act of Parliament upon their resources.

If your Lordships concur in this view, the Commissioners desire to point out that, having regard to the position of affairs in Ireland, and other causes, including the purchase of Church property before referred to, a deficiency, and an increasing deficiency, in their income must be expected, and some new arrangements as regards the various charges should be come to in order to provide a remedy.

Schedule II. shows the existing annual charge to be 545,247 l., of which 225,704 l. is in respect of the Church Account, leaving 319,543 l. to be otherwise provided for. The income of last year, apart from the receipts in respect of sales and redemptions, amounted to 338,379 l., and this will probably decrease.

Schedule III. gives a statement of the present capital liability, and the existing arrangements for its discharge.

The tables enclosed will, the Commissioners think, enable your Lordships to appreciate the position, and the necessity which exists of rearranging the mode of repayment of the debts contracted under the recent Acts of Parliament referred to in Sir R. Welby's letter.

As regards the annual payments now being made, marked in Schedule, No. I., A., B., and C., I am to observe that, if those charges are dealt with on the same principle as the Relief of Distress and Arrears of Rent Act charges, the annual liability would be relieved to the extent of 35,860 l. a year, or thereabouts.

The Lords Commissioners of
Her Majesty's Treasury.

I have, &c.
(signed) W. W. Glynn.

(No. 4581.)

(B. 4.)

My Lords and Gentlemen,

Treasury Chambers, 24 February 1888.

I am directed by the Lords Commissioners of Her Majesty's Treasury to state that they are glad to hear that you concur with them in the propriety of applying any surplus which may arise from time to time on the Church Fund towards the discharge of the debt of 3,924,408 l., existing under the Church Act.

Of the two methods of applying the surplus to this purpose, described in Mr. Glynn's letter of the 10th instant, my Lords, after consulting the National Debt Commissioners, still prefer the second, viz., the application of the amount so as, in effect, to shorten the term of the annuity, the annuity itself still remaining unaltered.

With regard to the concluding part of Mr. Glynn's letter, respecting measures to be taken in anticipation of a deficiency in income, I am to say that my Lords think that the consideration of this question may be postponed until the contingency actually arises.

My Lords agree with you that the capital derived from sales and redemptions should be appropriated to the Church Debt.

The Irish Land Commissioners.

I have, &c.
(signed) R. E. Welby.

(C.)

(No. 144)

Exchequer and Audit Department,
28 January 1889

Sir,
I am directed by the Comptroller and Auditor General to state that his attention has been called to the Report of the Irish Land Commissioners for the period from 22nd August 1887 to 22nd August 1888 (P. P., C. 5583-1888), in which, at the foot of page 8, is a statement of the ordinary income, according to rental, of the Commissioners, in respect of the Irish Church Temporalities. A comparison of the figures in this Return with those in the rentals and accounts furnished to this Department for the year 1887-88 shows considerable variations in some cases. I am directed to request, therefore, that an explanation of the difference between the two sets of figures, as set out in the accompanying statement, may be supplied to this Department at the earliest possible date.

The Secretary, Irish Land Commissioners,
Dublin.

I have, &c.
(signed) D. Elliot-Lockhart.

(C. 1.)

(C. 1.)

Statement of Income shown by the Rentals and Accounts transmitted to the Comptroller and Auditor General to have been Receivable by the Land Commissioners (Ireland) in the Year 1887-88, on account of the Irish Church Temporalities, compared with the Figures shown in the Land Commissioners' Report for 1887-88, P.P., C. 5584, page 8.

TABLE OF ACCOUNTS.	Amount in Rental, or Account sent to Audit Department for 1887-88.	Rental for 1887-88 per Land Commissioners' Report for 1887-88, page 8.	More than Audit Rentals and Account.	Less than Audit Rentals and Account.
	£.	£.	£.	£.
Title Rent-charge - - - - -	182,206	182,206	-	-
Title Rent-charge, Fixed Annual Installments -	225,870	179,594	-	46,276
Perpetuity Rents - - - - -	50,452	60,316	-	-
Renewable Leaseholds (including Farms and other Tenures).	844			
Mortgage Account (Landed Property), Interest	19,107	27,452	-	-
Mortgage Account (Converted Leaseholds), Interest.	8,946			
Mortgage Account (Fixed Half-yearly Installments).	69,560	62,904	-	7,026
Globe House Mortgages, Interest - - -	5	-	-	5
Globe House Mortgages, Installments - -	13	-	-	13
Installments in respect of Advances under Relief of Distress Act, 1860 (received per Account).	53,723	58,000	3,133	-
Repayments under Advances of Rent (Ireland) Act, 1862, Section 16 (received per Account)	1,096			
£.	620,629	609,902	3,133	50,690

(D.)

(No. 145.)

Irish Land Commission, 24, Upper Merion-street,
Dublin, 31 January 1889.

Sir,
I am directed by the Irish Land Commissioners to state, in reply to Mr. Lockhart's letter of the 28th instant, that the rental for 1887-88 furnished for each includes in the rental column the amounts received during that year for redemptions of fixed annual and fixed half-yearly installments.
The rental or ordinary income set forth in page 8 of their Report, dated October 1888, excludes these redemptions, inasmuch as no further income can accrue from them. In this way the apparent discrepancies of 46,276 l. and 7,026 l. referred to are accounted for.

0.36.

A 4

The

The 51 and 131 were omitted from the Commissioners' Report, first, because the amounts are so trifling, and, second, because they terminate at the death of an incumbent who is now a very old man.

With regard to the apparent difference of 3,183 l., between the sum of 54,000 l. stated in the Commissioners' Report for 1887-88 and the sum of 53,722 l. and 1,966 l. returned in the returns for the same period furnished to you, I am directed to call your attention to the "8c." before the figure 54,000, at the foot of page 8 of the Report referred to. This was intended to include various dividends, interest, and miscellaneous payments, which amounted, in the period under notice, to 4,228 l.; but as the object of the Commissioners in their Report was to state a sum which would represent a fair annual average receipt in respect of the several heads of income mentioned, they adopted 54,000 l., although the sum of 54,066 l. represents the actual figures for the period 1887-88.

The Comptroller and Auditor General.

I have, &c.
(signed) J. H. Froese

(E.)

Sir,

Dublin Castle, 15 December 1887.

I am directed by the Lord Lieutenant to transmit to you, to be laid before the Irish Land Commissioners, the accompanying copy of a Treasury Minute, dated 10th December 1887, and forwarded to his Excellency by the Lords Commissioners, under date 13th December instant.

His Excellency concurs with their Lordships in the opinion that it would be desirable that payment of the instalments due on the 1st November 1887, of the loans advanced by the Land Commission out of the Exchequer, and out of the Church Fund, to owners or occupiers of land in Ireland, should be accepted at the reduced rate of interest specified in the Land Law (Ireland) Act, 1867, and his Excellency trusts that the Land Commissioners will be willing to meet the views of the Government in the matter.

An opportunity will be taken in the next Session of Parliament of removing any legal difficulties in the way of thus treating these instalments, which would be regarded in the meantime as payments on account, while the balance would still remain due, should Parliament not approve of the proposal.

The Secretary, Irish Land Commission.

I am, &c.
(signed) J. Biggs.

(E. 1.)

COPY OF TREASURY MINUTE, dated 10th December 1887.

THE Chancellor of the Exchequer states to the Board that he has been in semi-official communication with the Irish Government respecting the Loans advanced by the Land Commissioners out of the Exchequer, and out of the Church Fund, to owners or occupiers of land in Ireland, the terms of which were modified by Sections 25, 26, and 27 of the Land Law (Ireland) Act, 1867.

It will be in the recollection of their Lordships that, as a result of a correspondence which took place in the month of September, the Board of Public Works, Ireland, were instructed to collect the instalments payable on the 1st November 1887 at the reduced rate of interest.

The Land Commission, however, consider themselves bound, by the directions of the Act, to proceed with the collection of instalments due on the 1st November 1887 at the old rate.

The Chancellor of the Exchequer admits the force of the arguments on which the Land Commission rely.

Their view is not, however, in accordance with the intentions of Her Majesty's Government in passing the Bill, now in its, he thinks, consistent with wise policy.

The legal difficulty in the way of the action of the Board of Public Works, and of the Land Commissioners, should, the Chancellor of the Exchequer thinks, be removed by the introduction into Parliament next Session of a single clause, to be inserted in an omnibus or other Bill, with a view to rectifying the omission in the measure of last Session.

In the meantime it is desirable that the Land Commission and the Board of Works, Ireland, should accept payment of the instalments due on 1st November 1887 at the reduced rate of interest, such instalments being regarded in the first instance as payments on account, while the balance would still remain due, should Parliament not approve of the proposed clause.

The Chancellor of the Exchequer accordingly recommends that a letter be addressed to the Irish Government, with an expression of their Lordships' hope that his Excellency the Lord Lieutenant will induce the Land Commissioners to act on this suggestion.

My Lords approve.

(F.)

The Irish Land Commission, Dublin,
19 December 1887.

Sir,

I AM directed by the Irish Land Commissioners to acknowledge the receipt of your letter of the 15th instant, enclosing copy of a Treasury Minute, dated 10th instant, suggesting that, pending further legislation, the Commissioners should accept the instalments of purchase-money due on the 1st ultimo at the reduced rate of interest, and to inform you that the Commissioners will act upon the suggestion of his Excellency the Lord Lieutenant and the Lords of the Treasury.

The Under Secretary, Dublin Castle.

I am, &c.
(signed) W. W. Glynn.

(G.)

My Lord and Gentlemen,

I am directed by the Lords Commissioners of Her Majesty's Treasury to send, for your perusal and examination, the enclosed copy of a clause which it is proposed to insert in the annual Public Works Loan Bill this Session.

You will see that the object of it is to remove the difficulty which you felt, under the Land Law (Ireland) Act, 1887, as at present worded, in making Sections 25 and 27 applicable to instalments of annuities payable on the 5th November last by purchasers under the Irish Church Act, 1869, and the Irish Land Act, 1881.

Treasury Chambers, 4 June 1888.

The Irish Land Commissioners.

I am, &c.
(signed) R. E. Welby.

(G. 1.)

(G. 1.)

LAND LAW (IRELAND) ACT, 1887, AMENDMENT BILL.

After Clause 1, insert the following clause:—

Whereas by Sections 24, 25, and 27 of the Land Law (Ireland) Act, 1887, provision is made for the reduction of such annuities, annual amounts, and interest as therein mentioned as from the first gale day next after the passing of that Act, and doubts have arisen as to whether such reduction extended to the sums payable on each gale day, or to the amounts accruing subsequent to each gale day, and it is expedient to remove such doubts: Be it therefore enacted as follows:—

The provisions of the said sections shall extend to the reduction of the annuity, annual amount, and interest therein mentioned, in respect of all sums accruing due and payable on the gale day next after the passing of that Act.

(H.)

My Lords,

Irish Land Commission, Dublin,

7 June 1888.

I am directed by the Irish Land Commissioners to acknowledge the receipt of Sir R. E. Welby's letter of the 4th instant (8324—88), enclosing a copy of a clause which it is proposed to insert in the annual Public Works Loans Bill, amending the 25th and 27th sections of the Land Law (Ireland) Act, 1887, and to inform you that the Commissioners approve of the proposed clause.

The Lords Commissioners of
Her Majesty's Treasury.

I am, &c.
(signed) W. W. Glynn.

L—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION on account of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act Amendment Act, 1881," for the Year ended 31st March 1888.

Dr.

Cr.

Sections of Principal Act, and Acts of 1872 and 1881.	RECEIPTS.	Receipts in the Year.	Sections of Principal Act, and Acts of 1872 and 1881.	EXPENDITURE.	Payments in the Year.
36	To Balances : On 1st April 1867 - - - - -	£. s. d. 203,087 9 6	14	By Compensation, Annuities, Gratuities, &c. : For life annuities to archbishops, bishops, and incumbents - - - - -	£. s. d. 5,977 14 3
	To Sales of Property (for Leases and Mortgages, vide p. 14): Tithes rent-charges - - - - -	19,171 10 3	13	For life annuities to permanent curates - - - - -	905 - -
33 & 7 (1872)	Lands, &c. : Perpetuity rents - - - - -	1,642 5 -	10	For life annuities to diocesan and district schoolmasters - - - - -	254 11 6
34, 62, and 64	Yearly and other tenures - - - - -	50 - -	16	For life annuities to clerics, sextons, and others holding freehold offices - - - - -	1,039 17 6
	Ecclesiastical Rents and Lands - - - - -	1,069 15 4	45	For life annuities to vicars general and other officers, for loss of fees, &c. - - - - -	705 - -
37, 59, and 62	To Rents, &c. : Tithes rent-charge - - - - -	156,389 19 3	10	By Compensation of Annuities, &c. : Of clerics, sextons, and others - - - - -	137 18 9
11 and 12, and 8 (1872)	Lands, &c. : Perpetuity rents - - - - -	38,258 8 2	24, 26, 46, and 5 (1873)	By Building Charges - - - - -	216 1 4
11 and 12	Receivable leaseholds (including fines) and other sums - - - - -	744 4 1	11 and 12	By Charges and Incumbrances affecting property - - - - -	950 6 10
	To Dividends and Interest of Money : On New Three per Cent. Annuitants - - - - -	1,443 15 9	38	By Begium Deacons : Life annuities - - - - -	404 13 8
	On Bank of Ireland Stock - - - - -	440 - -	34	By Expenses attendant on Sales of Property - - - - -	27 15 -
	On Mortgages-landed property, &c. - - - - -	17,173 10 8	11 and 12	By Rents Abolishment, &c. : From Tithes Rent-charges : Poor rate allowed - - - - -	11,410 3 20
				From Lands : Poor rate, rentmiser, &c. - - - - -	1,928 19 11
			11 and 12	By Tithes Rent-charges paid - - - - -	119 12 -

[illegible]

I.—Accounts of the Irish Land Commission, on account of Church Temporalities in Ireland, for the Year ended 31st March 1888—continued.

Dr.

Section of Principal Act, and Acts of 1872 and 1881.	RECEIPTS.	Receipts in the Year.	Section of Principal Act, and Acts of 1872 and 1881.	EXPENDITURE.	Payments in the Year.	Cr.
	Brought forward - - -	£. s. d. 777,794 0 2		Brought forward - - - ARRARNS OF RENT (JANUARY) ACT, 1862, 46 & 47 VICT. c. 47. By the Commissioners for the Reduction of the National Debt: For interest of loans - - - - -	£. s. d. 441,280 18 5	
To the Irish Land Commission Account: For amount transferred on account of the sum received in repayment of Advances under the 15th section of the Act (the Advances having been made out of money borrowed on the security of the Irish Church Temporalities Fund):	Principal repaid - - - - - Interest - - - - -	258 17 3 203 10 5		By Tithe Rent-charges repaid: For Amount of Tithe Rent-charges repaid or allowed in respect of Arrears of Rent submitted in pursuance of the Act (Section 17) - - - - - RAISING OF DEBT-SECURITY (JANUARY) ACT, 1863 (46 & 47 VICT. c. 24), AND POOR RATE (JANUARY) ACT, 1866 (40 VICT. c. 17). By the Commissioners for the Reduction of the National Debt: For loans repaid - - - - - For interest of loans - - - - -	3 17 0 3,073 2 0 399 3 1	
				SEA FISHERIES (JANUARY) ACT, 1873 (46 & 47 VICT. c. 30). By the Commissioners for the Reduction of the National Debt: For loans repaid - - - - - For interest of loans - - - - - By the Commissioners of Public Works: For sums (not to exceed 336,000 <i>l.</i> in all), paid over to them, to be applied as a Sea Fisheries Fund - - - - -	20,000 - - 5,643 11 2 60,000 - -	
				POOR RATE (JANUARY) ACT, 1865.—PROMISSORY ADVANCE COMMISSION.—(46 VICT. c. 17.) By the Commissioners for the Reduction of the National Debt: For loans repaid - - - - - For interest of loans - - - - -	2,500 - - 182 7 -	

II.—SALES OF PROPERTY, in the Year ended 31st March 1883.

NATURE OF PROPERTY SOLD.		PURCHASE MONEYS.		TOTAL Purchase Money.
		Cash. (Withdrawn, p. 10.)	Loans and Mortgages.	
	Annual Rent.			
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rent-charge - - - -	1,064 14 9	10,171 19 2	3,405 2 -	23,637 1 2
Lands, &c.,				
Perpetuity rents - - - -	65 18 -	1,641 5 -	- - -	1,641 5 -
Yearly and other tenures - - -	10 - -	50 - -	150 - -	200 - -
Ecclésiastical residences and lands - - - -		1,059 12 4	- - -	1,059 12 4
TOTALS - - - - £.		21,882 16 6	3,515 2 -	25,337 18 6

III.—COLLECTION ACCOUNTS, for the Year ended 31st March 1888.

No. 1.—LOANS AND MORTGAGES.

TITLE OF ACCOUNT.	Balance Outstanding (not due) 1st April 1887.	Loans and Mortgages within the Year.	Total.	Same Receivable within the Year.	Discharged.— Amount on Loans paid off, &c.	Balance Outstanding (not due) 31st March 1888.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Sale of Property:						
Tithe rent-charge - -	7,222,420 17 1	8,018 16 8	7,230,438 13 9	228,880 17 7	33,313 14 8	7,007,220 1 6
Lands, &c.:						
Simple mortgages - -	532,781 - 0	- -	532,781 - 0	2,015 - -	104,804 - -	428,872 - 0
Instalment mortgages -	1,122,250 14 7	105,352 9 10	1,227,602 4 5	60,000 7 11	2,263 7 3	1,223,354 0 8
Conversion of renewable leases into perpetuities - -	127,078 4 5	- -	127,078 4 5	- -	- -	127,078 4 5
Globe-house mortgages - -	131 6 8	- -	131 6 8	12 18 8	545 4 5	73 4 -
TOTALS - - - £.	9,172,578 3 3	175,371 6 6	9,347,949 9 9	298,125 3 9	100,614 6 4	8,350,006 19 8

* These sums include the aggregate amount of the fixed instalments, which will become payable (in the manner of a redeemable annuity) in redemption of purchase-money, with interest, for the entire period of each debt.

† This sum is the amount by which the principal and the interest prospectively receivable on existing mortgages have been increased by the operation of the 23rd section of the Purchase of Land (Ireland) Act, 1833, and the 22nd section of the Land Law (Ireland) Act, 1887.

‡ This sum is the amount of principal transferred from simple to instalment mortgages by the operation of the 25th section of the Land Law (Ireland) Act, 1887, paragraph 2.

§ Mortgage money discharged at death of incumbent.

No. 2.—TITHE RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Arrears due 1st April 1887.	Received for Year ended 31st March 1888.	Total.	Received within the Year (vide Account, pp. 10 and 11).	Remitted or Written off.	Arrears due 31st March 1888.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rent-charge - - -	110,786 18 0	102,206 15 0	202,992 13 0	102,206 15 0	844 17 11	144,858 10 9
Tithe rent-charge, fixed annual instalments - - -	50,457 5 4	228,309 17 7	278,766 12 1	200,900 4 10	- -	33,203 18 1
Perpetuity rents - - -	40,579 2 10	60,452 4 9	101,031 7 7	52,700 8 2	- -	47,504 19 5
Renewable leaseholds (including fines) and other tenures - -	768 18 1	884 12 11	1,652 11 -	744 4 1	10 - -	600 0 11
Mortgage account (landed property), interest - - -	8,883 7 8	10,206 14 11	19,090 2 7	17,173 19 8	8702 17 8	10,118 5 0
Mortgage account, fixed half-yearly instalments - - -	81,588 14 2	60,000 7 11	141,588 11 3	61,536 7 5	15,000 10 -	41,290 13 8
Mortgage account (converted leaseholds), interest - - -	2,731 4 4	8,365 11 9	11,096 15 3	8,165 1 10	- -	3,201 14 3
Globe-house mortgages, interest -	2 4 -	5 3 5	7 7 5	3 0 2	- -	1 16 3
Globe-house mortgages, instalments -	5 - -	12 18 3	17 18 3	13 2 8	- -	4 15 7
TOTALS - - - £.	201,880 8 10	503,794 7 -	705,674 15 10	503,644 17 1	8,225 14 1	501,012 4 8

* This sum is made up thus:
Capitalised arrears of interest - - - 700 2 0
Excess of charge in previous account - - - 2 14 8
£. 702 17 8

† This sum is made up thus:
Capitalised arrears of instalments - - - 6,500 10 11
Excess of charge in previous account - - - 130 2 1
£. 6,630 12 12

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rent-charge, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1888.

(signed) *Gedfrey Fetherston II.*
Superintendent, Church Property Department.

IV.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE.	ACT UNDER WHICH ADVANCE WAS OBTAINED, OR LIABILITY CREATED.	Balances Outstanding, 1st April 1887.		Liability created in the Year 1887-88		TOTAL.		Paid off in the Year 1887-88 (vide Account, pp. 11 and 15).		Balances Outstanding, 31st March 1888.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
The Commissioners for the Reduction of the National Debt.	Irish Church Act, 1699 (32 & 33 Vict. c. 42) - - - - -	4,076,000	-	-	-	4,076,000	-	204,180	-	3,871,820	-
Ditto - - - ditto - - -	Relief of Distress (Ireland) Act, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14) - - -	1,271,500	-	-	-	1,271,500	-	-	-	1,271,500	-
Ditto - - - ditto - - -	Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47) - - -	950,000	-	-	-	950,000	-	-	-	950,000	-
Ditto - - - ditto - - -	Relief of Distressed Widows (Ireland) Act, 1883 (46 & 47 Vict. c. 54), and Poor Relief (Ireland) Act, 1885 (49 Vict. c. 17, Part I.) - - -	30,350	4	-	-	30,350	4	9,035	5	21,315	13
Ditto - - - ditto - - -	See Fisheries (Ireland) Act, 1883 (46 & 47 Vict. c. 20) - - -	195,000	-	-	-	195,000	-	30,000	-	165,000	-
Ditto - - - ditto - - -	Poor Relief (Ireland) Act, 1880 (43 Vict. c. 17, Part II.) - - -	20,000	-	-	-	20,000	-	2,000	-	18,000	-
Ditto - - - ditto - - -	National School Teachers (Ireland) Act, 1879 (42 & 43 Vict. c. 74) - - -	1,500,000	-	-	-	1,500,000	-	-	-	1,500,000	-
The Intermediate Education Board - - -	Intermediate Education (Ireland) Act, 1878 (41 & 42 Vict. c. 69) - - -	1,000,000	-	-	-	1,000,000	-	-	-	1,000,000	-
The Royal University of Ireland - - -	Royal University of Ireland Act, 1881 (44 & 45 Vict. c. 55) - - -	-	-	-	-	-	-	-	-	-	-
TOTAL - - - - -		9,043,480	4	-	-	9,043,480	4	220,204	5	8,823,276	13

* The liability under the Act 44 & 45 Vict. c. 55, is in the form of an annuity of 50,000 £. (payable half-yearly). The capital liability is estimated at 600,000 £. (vide Parliamentary Paper, No. 148, 1889).

V.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14).

ACCOUNT OF ADVANCES made to the COMMISSIONERS OF PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

	Amount advanced to 31st March 1887		Amount advanced in the Year 1887-88		Total		Repayments to 31st March 1887		Repayments in the Year 1887-88		Total	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Amount advanced to 31st March 1887	1,200,000	15	7	-	1,200,000	15	7	-	-	-	1,200,000	15
Amount advanced in the Year 1887-88	-	-	-	-	-	-	-	-	1,200,000	15	7	-
Less—Free Grants made in 1881-82 - - - - -	-	-	-	-	-	-	-	-	10,000	0	-	-
Less—Repayments by Board of Works to 31st March 1887	-	-	-	-	-	-	108,000	7	-	-	108,000	7
Repayments in the Year 1887-88 - - - - -	-	-	-	-	-	-	-	-	43,810	1	6	-
Less—Free Grants made in 1881-82 - - - - -	-	-	-	-	-	-	-	-	-	-	-	-
Less—Repayments by Board of Works to 31st March 1887	-	-	-	-	-	-	-	-	-	-	-	-
Repayments in the Year 1887-88 - - - - -	-	-	-	-	-	-	-	-	500	7	0	-
Less—Principal discharged to 31st March 1887	-	-	-	-	-	-	-	-	962	0	6	-
Principal discharged in the Year 1887-88 - - - - -	-	-	-	-	-	-	-	-	-	-	-	-
BALANCE outstanding on 31st March 1888		-	-	-	-	-	-	-	-	-	-	-
TOTAL - - - - -		-	-	-	-	-	-	-	-	-	-	-

BALANCE outstanding on 31st March 1888

VI.—ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).

No. 1.—ACCOUNT of Moneys borrowed from the COMMISSIONERS for the REDUCTIONS of the NATIONAL DEBT, and transferred to the IRISH LAND COMMISSION ACCOUNT, to meet the Expenditure under this Act.

Balance on 1st April 1887	£.	s.	d.
	12,620	9	6
Free Grants made in the Year 1887-88, viz.:			
Payments to the Board of Works for Emigration purposes, Section XX.	2,000	-	-
Balance on the 31st March 1888	10,620	9	6

No. 2.—ACCOUNT of Moneys advanced under Section 16 of the Act, and repayable to the CHURCH TEMPORALITIES FUND.

Advanced to the 31st March 1887	£.	s.	d.
Advanced in the Year 1887-88	27,010	2	11
Less—Repayments of Principal to the 31st March 1887	27,010	2	11
Repayments in the Year 1887-88 (vide Account, p. 14)	1,308	6	4
	208	17	3
Outstanding on the 31st March 1888	1,718	3	7
	35,294	10	4

VII.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, on Act, 1869, "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPT.	26th July 1869 to 31st March 1867.	1st April 1867 to 31st March 1868.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1868.
36	To Balance, viz : On 26th July 1869 - - - - On 1st April 1867 - - - -	£. s. d. 19,776 4 3 -	£. s. d. 200,007 9 8 -	£. s. d. 19,776 4 3 -
52, and 7 (1872).	To Sales of Property (for Loans and Mortgage, vide p. 58) : Tithe Rentcharge - - - -	317,834 - 1	18,171 18 2	335,005 18 3
34, 52, and 54	Lands, &c. : 1. Perpetuity rents - - - - 2. Renewable leaseholds - - - 3. Yearly and other tenures - - 4. Rights to mines and quarries -	911,682 3 - 77,782 12 1 1,120,265 14 6 3,265 19 6	1,541 5 - - - - 80 - - -	913,223 8 - 77,782 12 1 1,120,345 14 6 3,265 19 6
27, 28, and 52	Ecclesiastical Residences and Lands : See Houses and Lands - - - Other residences and lands - -	74,483 - 2 612,078 6 -	- - - 1,036 12 4	74,483 - 2 613,114 16 4
31, and 1st (1873).	To Conversion of Renewable Leaseholds into Perpetuities (Act 6 & 4 Will. 4, c. 37, ss. 145 and 153) - - - -	157,432 14 -	- - -	157,432 14 -
	Carried forward - - - £.	3,474,338 13 7	222,620 5 11	3,696,958 10 1

account of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Church Act Amendment Act, 1881," for the Period from 26th July 1869 to 31st March 1888.

Or.

Section of Principal Act and Acts of 1873 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1887.			1st April 1887 to 31st March 1888.			TOTAL PAYMENTS from 26th July 1869 to 31st March 1888.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
14	By Commissions, Annalties, Gratuities, &c. :									
	For life annuities to archbishops, bishops, and incumbents - - - - -	535,487	2	8	5,907	14	3	541,394	16	11
15	For life annuities to permanent curates - - - - -	102,070	17	8	805	-	-	102,875	17	8
15	For gratuities to curates not entitled to compensation as permanent curates - - - - -	35,400	-	-	-	-	-	35,400	-	-
16	For life annuities to diocesan and district schoolmasters - - - - -	7,641	17	8	294	11	0	7,935	9	2
16	For life annuities to clerks, sextons, and others holding freehold offices - - - - -	75,457	19	3	1,620	17	5	77,077	16	8
17	For gratuities to certain persons not entitled to compensation - - - - -	4,025	10	-	-	-	-	4,025	10	-
43	For life annuities to vicars general and other officers, for loss of fees, &c. - - - - -	35,220	12	3	705	-	-	35,925	12	3
45	For compensation to deputy registrars and others, for loss of office - - - - -	3,280	13	4	-	-	-	3,280	13	4
45	For compensation to vicars general, &c., for loss of fees - - - - -	2,112	17	6	-	-	-	2,112	17	6
	By Commutation of Annuities, &c. :									
23	Of Archbishops, Bishops, and Incumbents:									
	Commutation money - - - - -	5,217,487	3	7	-	-	-	5,217,487	3	7
	Bonus (15 per cent. added) - - - - -	621,040	4	1	-	-	-	621,040	4	1
23	Of Permanent Curates:									
	Commutation money - - - - -	1,445,071	16	4	-	-	-	1,445,071	16	4
	Bonus (15 per cent. added) - - - - -	165,261	17	7	-	-	-	165,261	17	7
2 (1872)	Of diocesan schoolmasters - - - - -	15,714	19	0	-	-	-	15,714	19	0
10	Of clerks, sextons, and others - - - - -	372,602	13	5	167	18	9	372,769	12	2
4 (1872)	Of vicars general and other officers - - - - -	73,353	6	4	-	-	-	73,353	6	4
4 (1872)	Of annuitants under 44th section - - - - -	38,173	12	9	-	-	-	38,173	12	9
53	By Interest of Commutation Money (paid to the Representative Church Body) - - - - -	258,203	5	10	-	-	-	258,203	5	10
24, 50, 61 and 3 (1873).	By Building Charges - - - - -	230,078	15	11	220	1	4	230,298	15	5
18	By Compensation to Lay Patrons - - - - -	778,887	17	10	-	-	-	778,887	17	10
20	By Private Endowments (paid over to the Representative Church Body) - - - - -	500,000	-	-	-	-	-	500,000	-	-
46	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - - - -	23,715	5	3	-	-	-	23,715	5	3
25	By National Monuments, Maintenance - - - - -	50,000	-	-	-	-	-	50,000	-	-
35. and 8 (1873).	By Loans of Tithes Rentcharge, Purchase of - - - - -	90,483	2	4	-	-	-	90,483	2	4
11 and 12	By Charges and Incumbrances affecting Property - - - - -	100,318	75	3	250	6	10	100,568	-	1
60	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1869 and 1st January 1871 - - - - -	10,540	4	1	-	-	-	10,540	4	1
	Carried forward - - - - -	11,660,722	5	6	10,080	19	1	11,670,802	15	7

VII.—Account of the Receipts and Expenditure of the Irish Land Commission, on account

Dr.

Section of Principal Act and Acts of 1872 and 1883.	R E C E I P T.	26th July 1860 to 31st March 1887.	1st April 1887 to 31st March 1893.	TOTAL RECEIPTS from 26th July 1860 to 31st March 1893.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	3,474,320 13 7	232,020 5 11	3,490,401 19 1
11 and 12, and 8 (1872).	To Rents, &c.:			
	Tithe Rentscharge - - - - -	3,564,273 11 2	150,289 19 3	3,720,563 19 5
11 and 12	Lords, &c.:			
	1. Perpetuity rents - - - - -	1,102,562 3 -	52,730 8 2	1,215,588 11 2
	2. Receivable households (including fines) and other tenures - - -	681,760 6 -	744 4 1	682,504 10 1
	3. Mineral rents and royalties - -	7,091 12 5	- - -	7,091 12 5
-	To Proprietors Amount of Charges (Drain- age and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - -	8,002 - 11	- - -	8,002 - 11
11 and 12	To Dividends and Interest of Money:			
	On New Three per Cent. Annuities -	25,198 11 10	1,142 15 2	26,341 7 7
	On Three per Cent. Consolidated Annuities	3,145 8 3	- - -	3,145 8 3
	On Three per Cent. Reduced Annuities -	494 18 8	- - -	494 18 8
	On Bank of Ireland Stock - - -	23,123 10 -	449 - -	23,572 10 -
12 (1872)	On mortgages—landed property, &c. -	269,482 10 1	17,178 19 8	277,660 15 0
	On mortgages—converted households -	121,268 7 4	6,105 1 10	127,373 8 14
	On glebe-house mortgages - - -	5,594 15 5	5 9 3	5,600 4 7
	On other savings - - - - -	77,768 19 7	2,158 9 2	79,926 19 9
11	To Charge on the Sec of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	13,600 - -	- - -	13,600 - -
11	To Charge on the Sec of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	21,269 2 7	- - -	21,269 2 7
11	To Private Subscriptions (for building, enlarging, and repairs of churches) - -	11,728 5 4	- - -	11,728 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,515 7 4	- - -	47,515 7 4
11	To Miscellaneous Receipts - - - -	100,024 10 10	1,020 7 10	110,644 18 0
	Carried forward - - - - -	9,508,642 15 4	462,456 13 10	9,971,098 19 0

of Church Temporalities in Ireland, from 25th July 1839 to 31st March 1887—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	25th July 1839 to 31st March 1887.	1st April 1887 to 31st March 1888.	TOTAL PAYMENTS from 25th July 1839 to 31st March 1888.
	Brought forward - - -	£. s. d. 11,009,522 5 6	£. s. d. 10,038 10 1	£. s. d. 21,047,559 15 7
	By Begium Donors:			
33	Life Annuities - - - - -	55,436 - 4	454 12 8	55,890 13 -
30	Commutation of Annuities:			
28	Commutation money - - - -	555,974 15 4	- - -	555,974 15 4
40	Bonus (12 per cent. added) - -	55,766 10 2	- - -	55,766 10 2
	Compensation to Widows and Orphans' Funds, and General Assembly's College, Belfast, &c., on Discontinuance of the Begium Donum - - -	90,038 4 11	- - -	90,038 4 11
40	By College of Maynooth - - - -	372,331 - 6	- - -	372,331 - 6
34	By Expenses attendant on Sales of Property -	8,121 14 2	27 15 -	8,149 9 2
11 and 12	By Rent Abatements, &c.:			
	From Tithe Rent-charges:			
	Poor rate allowed - - - - -	243,175 1 2	11,400 3 10	254,575 5 7
	From Lands:			
	Poor rate, rent-reliefs, &c. - -	51,933 2 3	1,928 19 17	53,862 2 2
53	By Proportion of Income paid over to the Clergy - - - - -	108,283 2 10	- - -	108,283 2 10
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	606 11 -	- - -	606 11 -
11 and 12	By Tithe Rent-charges paid - - - -	1,392 6 5	119 12 -	1,511 18 5
11 and 12	By Quit and Crown Rents paid - - -	2,329 10 1	- - -	2,329 10 1
11 and 12	By Rates, Taxes, &c. - - - - -	5,273 - 8	1 6 5	5,274 5 3
-	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charges, &c. - -	4,523 2 4	- - -	4,523 2 4
48	By Expenditure under 48th Section of "The Irish Church Act, 1839":			
	For building and enlarging churches -	92,430 19 6	- - -	92,430 19 6
49	By Expenditure under 49th Section of "The Irish Church Act, 1839":			
	For repair of churches - - - -	70,513 4 5	- - -	70,513 4 5
	For church regulations, salaries of clerks, sextons, &c. - - - -	64,989 4 5	- - -	64,989 4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,919 10 7	- - -	47,919 10 7
11	By Superannuation Allowances (granted prior to 25th July 1839) - - - -	1,010 3 6	- - -	1,010 3 6
7 (1872)	By Refund to Purchasers of Tithe Rent-charges in respect of Poor rate - - -	4,053 17 7	- - -	4,053 17 7
-	By Miscellaneous Payments - - - -	25,028 8 10	281 8 10	25,309 17 8
	Carried forward - - - £.	12,093,015 16 9	24,370 8 9	12,117,385 5 8

VII.—Account of the Receipts and Expenditure of the Irish Land Commission, on account

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	26th July 1899 to 31st March 1897.	1st April 1897 to 31st March 1898	TOTAL RECEIPTS from 26th July 1899 to 31st March 1898
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	9,865,642 15 4	462,406 13 10	9,865,641 19 9
33	To Loan Account—Tilts Rent-charge: Fixed annual instalments - - -	2,427,019 9 3	365,060 4 10	2,792,079 14 3
52	To Mortgage Account—Landed Property, &c.: Mortgage moneys - - - - -	115,810 4 6	2,315 - -	118,125 4 6
	Fixed half-yearly instalments - - -	978,994 2 4	61,599 7 3	1,040,593 9 9
34	To Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 163): Mortgage Moneys - - - - -	65,393 18 8	- - -	65,393 18 8
11	To Deposit Account, Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - -	671 - -	- - -	671 - -
11	To Globe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 106, s. 48): Instalments - - - - -	12,012 5 2	- - -	12,012 5 2
11	To Globe House Mortgages (Acts 23 & 24 Vict. c. 180, s. 94, and 14 & 15 Vict. c. 75, s. 29) - - - - -	3,399 5 7	10 2 0	3,399 5 7
20	To Primate Boulton's and other Trust Funds	10,618 8 4	- - -	10,618 8 4
70	To Chapels of Ease—Repair Fund - -	37 10 7	- 18 7	38 10 2
—	To Property and Income Tax (Act 10 & 11 Vict. c. 34, s. 3): Schedules A. and C. - - - - -	110,079 7 4	10,739 8 0	121,090 15 4
	Schedule B. - - - - -	2,907 9 3	- - -	2,907 9 3
—	To Securities sold: £. 884,867. 2. 6. Stock sold - - -	600,073 13 4	- - -	600,073 13 4
20 to 61	To the Commissioners for the Reduction of the National Debt: For Advances for the purposes of the Irish Church Act, 1899 - - -	9,000,000 - -	- - -	9,000,000 - -
	Carried forward - - - £.	22,000,967 12 11	744,652 11 1	28,537,642 14 7

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1887—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1867.			1st April 1867 to 31st March 1887.			TOTAL PAYMENT from 26th July 1869 to 31st March 1887.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
5 and 6	Brought forward - - -	12,889	015	16 0	26,370	8 0		12,915	905	5 6
	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	313,337	13 2		-	-	-	313,337	13 2	
37	By Audit of Accounts (Cost of Audit) -	11,839	1 8		210	8 5		12,049	10 1	
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts (from the date of Transfer to the Irish Land Commission).—For transfer, per Act 44 & 45 Vict. c. 71, s. 4, of the estimated cost of the administration and management of the Church Property -	63,334	15 5		12,401	15 5		75,735	30 10	
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) -	44,834	17 11		1,291	9 1		46,125	7 -	
50 to 61	By Interest and Charges on Loans: Interest of advances from National Debt Commissioners - - - - -	3,322,884	1 6		141,742	16 5		3,464,626	19 11	
	Stamp duty on debentures - - -	15,609	17 6		-	-	-	15,609	17 6	
	Broker's commission on remittances between England and Ireland - -	8,746	- 1		384	15 9		9,130	15 10	
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	27,761	34 9		44	15 -		27,805	9 0	
11	By Deposit Account: Perpetual Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - -	1,962	8 7		-	-	-	1,962	8 7	
11	By Glebe House Advances—Late Board of First Fruits (Acts 6 & 4 Will. 4, c. 37, s. 50, and 1 & 2 Vict. c. 100, s. 48) - - -	100	12 -		-	-	-	100	12 -	
11	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 20, and 14 & 15 Vict. c. 78, s. 20) - - - - -	3,028	1 0		-	-	-	3,028	1 0	
29	By Primates Boulton's and other Trust Funds -	11,537	17 7		-	-	-	11,537	17 7	
70	By Charges of Base—Repair Fund - -	615	13 8		-	-	-	615	13 8	
-	By Property and Income Tax (Act 10 & 17 Vict. c. 36, s. 40): Schedules A. and C. - - - - -	152,148	25 7		10,872	12 7		163,021	38 4	
	Schedule E. - - - - -	2,907	9 3		-	-	-	2,907	9 3	
38	By Securities purchased: £ 205,901. 1. 4. Stock purchased -	245,385	- 4		-	-	-	245,385	- 4	
-	By the Commissioners for the Reduction of the National Debt: For Advances (under the Irish Church Act, 1869) repaid - - - - -	4,021,200	- -		304,218	- -		4,325,418	- -	
	Carried forward - - - c.	28,012,297	11 0		396,757	3 5		28,409,054	14 11	

VII.—Account of the Receipts and Expenditure of the Irish Land Commission, on account

Dr

Section of Principal Act and Act of 1872 and 1882.	R E C E I P T.	30th July 1869 to 31st March 1887.		1st April 1887 to 31st March 1888.		TOTAL RECEIPTS from 30th July 1869 to 31st March 1888.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	23,993,987	12 11	744,078 11 1		23,987,942	14 7
	RELIEF OF DISTRESS (IRELAND), per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 14.						
-	To the Commissioners for the Reduction of the National Debt :						
	For Advances made by them - - -	1,271,500	- -	- - -		1,271,500	- -
-	To the Commissioners of Public Works in Ireland :						
	For Advances repaid by them - - -	168,480	7 -	48,349 1 5		211,958	8 5
	For Interest of Advances - - -	43,664	4 6	10,402 15 8		53,457	- 2
	ANDRARS OF RENT (IRELAND) Act, 1882 (45 & 46 Vict. c. 43).						
-	To the Commissioners for the Reduction of the National Debt :						
	For Loans under the Public Works Loan Act, 1882, s. 6 - - - - -	200,000	- -	- - -		200,000	- -
-	To the Irish Land Commission Account :						
	For amount transferred on Account of the sum received in repayment of advances under the 10th section of the Act (the Advances having been made out of money borrowed on the security of the Irish Church Temporalities Fund) :						
	Principal repaid - - - - -	1,786	6 4	388 17 8		1,716	3 7
	Interest - - - - -	2,586	3 6	735 18 6		3,152	1 11
	Carried forward - - - £.	25,480,068	14 3	793,899 3 10		26,029,695	8 8

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1888—continued.

Gr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1867.	1st April 1887 to 31st March 1888.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1888.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	22,013,297 11 6	300,737 3 6	22,415,034 14 11
	RELIEF OF DISTRESSED UNIONS (IRELAND), per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 14.			
—	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Advances - - -	263,275 16 11	44,502 10 -	307,778 6 11
—	By the Commissioners of Public Works in Ireland:			
	For Amount paid to them to be applied in making Advances and Grants - -	1,300,802 15 7	- - -	1,300,802 15 7
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Loans - - -	132,050 0 7	30,875 - -	162,925 0 7
—	By the Irish Land Commission Account:			
	For Amount transferred to provide for payments to be made, under the orders of the Commissioners, for the purposes of the above Act, which payments are to be a charge primarily upon the Irish Church Temporalities Fund - - -	560,000 - -	- - -	560,000 - -
—	By Tithe Rent-charges repaid:			
	For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Rent 17) - -	3,777 3 -	3 17 6	3,781 - 6
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1880 (44 & 45 Vict. c. 24), and POOR RENT (IRELAND) ACT, 1886 (49 Vict. c. 17).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - -	2,072 11 -	3,005 5 6	5,106 16 6
	For Interest of Loans - - -	955 5 3	280 5 1	1,035 8 4
—	By the Commissioners of Public Works:			
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - -	30,302 16 -	- - -	30,302 16 -
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 Vict. c. 26).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - -	5,000 - -	20,000 - -	25,000 - -
	For Interest of Loans - - -	3,426 3 8	5,548 11 2	10,074 15 8
—	By the Commissioners of Public Works:			
	For sums (not to exceed 250,000 £ in all), paid over to them, to be applied as a Sea Fisheries Fund - - -	150,000 - -	60,000 - -	210,000 - -
	Carried forward - - - £.	24,860,987 11 1	568,733 10 8	25,372,651 1 9

VII.—Account of the Receipt and Expenditure of the Irish Land Commission, on account

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T.	26th July 1882 to 31st March 1887.	1st April 1887 to 31st March 1888.	TOTAL RECEIPTS from 26th July 1882 to 31st March 1888.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	25,430,000 14 3	708,889 8 10	26,138,889 12 3
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 Vict. c. 24), and POOR RELIEF (IRELAND) ACT, 1886 (40 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	30,362 15 -	- - -	30,362 15 -
	—			
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 Vict. c. 56).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	200,000 - -	- - -	200,000 - -
	—			
	POOR RELIEF (IRELAND) ACT, 1886, PUBLIC AND ROAD COMMISSION (40 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra (Sec. 11) - - - -	20,000 - -	- - -	20,000 - -
	£.	25,681,290 0 3	728,889 8 10	26,410,179 8 3

The Irish Land Commission,
27 June 1888.

E. F. Gentry, Accountant.

of Church Temporalities in Ireland, from 30th July 1869 to 31st March 1888—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1882.	EXPENDITURE.	30th July 1869 to 31st March 1887.	1st April 1887 to 31st March 1888.	TOTAL PAYMENTS from 30th July 1869 to 31st March 1888.
		£ s. d.	£ s. d.	£ s. d.
	Brought forward - - -	24,600,807 11 1	102,703 10 8	25,572,661 1 9
	From RATES (IRELAND) ACT, 1868, FINES AND RATES COMMISSION (49 Vict. c. 17).			
	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - -	- - - -	2,000 - -	2,000 - -
	For Interest of Loans - - - -	176 8 9	682 7 -	858 15 9
	By the Commissioners of Public Works:			
	For sums not exceeding 20,000 <i>l.</i> , paid to them on behalf of the Fines and Rates Commission, constituted by this Act (Sec. 10) - - - -	20,000 - -	- - -	20,000 - -
	By Monies appropriated out of Surplus:			
46	Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 60, s. 8), viz.:			
	For Interest of Debentures - -	304,125 - -	32,000 - -	336,125 - -
	National School Teachers' (Ireland) Pension Fund (per Act 42 & 43 Vict. c. 74, s. 3), viz.:			
	For Interest of Capital Sum outstanding	273,000 - -	80,000 - -	353,000 - -
	Royal University of Ireland (per Act 44 & 45 Vict. c. 52) - - - -	110,000 - -	20,000 - -	130,000 - -
	£	25,487,168 10 10	640,375 17 8	26,127,544 17 8
	By Balance, viz.:			
	On 31st March 1867 - - - -	200,007 9 5	- - -	- - -
	On 31st March 1888 - - - -	- - -	141,913 6 2	141,913 6 2
	£	25,687,205 0 5	758,288 0 10	26,445,493 0 5

John O'Hagan,
E. P. Liffey,
Frederick S. French,

Irish Land Commissioners.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the foregoing Report, is correct.

Examined,
C. Home Sealer.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VIII.—SALES OF PROPERTY, for the Period from 26th July 1869 to 31st March 1888.

NATURE OF PROPERTY SOLD.				PURCHASE MONEY.						TOTAL Purchase Money.					
				Cash (Vide Account, p. 18).			Loans and Mortgages.								
				Annual Rent.		£.	s.	d.	£.	s.	d.	£.	s.	d.	
			£.	s.	d.										
Tithe rent-charge	-	-	238,463	12	2	537,835	10	3	4,832,424	16	6	4,869,480	15	9	
Lands, &c.:															
Perpetuity rents	-	-	66,226	1	5½	615,228	8	-	742,448	10	7	1,555,672	6	7	
Renewable leaseholds	-	-	4,980	14	4	77,782	12	1	84,664	1	8	162,446	15	4	
Yearly and other tenures	-	-	97,608	12	-	1,120,293	14	6	1,067,614	15	8	2,178,208	10	2	
Rights to mines and quarries	-	-	-	-	-	5,285	19	6	444	10	6	8,710	10	-	
Ecclesiastical residences and lands	-	-	-	-	-	687,699	18	6	181,448	16	3	819,667	14	11	
Conversion of renewable leaseholds into perpetuities	-	-	-	-	-	187,432	14	-	214,362	16	6	302,325	10	6	
TOTALS	-	-	£.			3,476,675	5	10	6,564,286	16	5	10,049,912	1	3	

CHURCH TEMPORALITIES (IRELAND).

REPORT of the Comptroller and Auditor
General upon the Account of the Irish Landed
Gentry, on account of Church Temporalities
in Ireland, for the Year ended 31st
March 1888, together with the Account for
the above Period, and that from 28th July
1880 (the Date of the Irish Church Act) to
the 31st March 1888.

(Presented pursuant to Act 31 & 32 Vict. c. 18, s. 37.)

Ordered, by The House of Commons, to be Printed,
G. Mervin 1889.

[Price 4 d.]

Under 4 oz.

W-11.5.187